

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

AKORN HOLDING COMPANY LLC, *et al.*¹

Debtors.

Chapter 7

Case No. 23-10253 (KBO)
(Jointly Administered)

Re: D.I. [106](#), [137](#), [205](#), [206](#)

CERTIFICATION OF COUNSEL REGARDING SUBMISSION OF ORDER (A) APPROVING THE SALE OF CERTAIN OF THE ESTATES' ASSETS (SPECIFIC "ANDAs" and SHARES) TO SENTISS AG or its ASSIGNS, (B) APPROVING THE ASSET AND SHARE PURCHASE AGREEMENT BETWEEN THE TRUSTEE AND SENTISS AG, AND (C) GRANTING CERTAIN RELATED RELIEF

I, John T. Carroll, III, counsel to George L. Miller in his capacity as the chapter 7 trustee (the "Trustee") for the estates (the "Estates") of the above-captioned debtors (the "Debtors"), hereby certifies the following:

1. On or about April 20, 2023 the Trustee filed the *Trustee's Motion for Entry of (I) an Order (A) Approving Bidding Procedures in Connection with Sale of Substantially all of the Estates' Assets, (B) Scheduling an Auction and Hearing to Consider the Proposed Sale, and (C) Approving the Form and Manner of Notice Thereof; and (II) an Order (A) Approving the Sale, (B) Authorizing the Assumption and Assignment of Executory Contracts and Unexpired Leases, and (C) Granting Certain Related Relief* [D.I. 106] (the "Sale Motion").²

2. After arm's length negotiations on or about May 18, 2023 Sentiss AG as Purchaser, ("Sentiss") and George L. Miller, the Chapter 7 Trustee of the estates of Akorn Holding Company LLC, Akorn Intermediate Company LLC and Akorn Operating Company LLC

¹ The Debtors in these chapter 7 cases, along with the last four digits of their federal tax identification numbers, and cases numbers are Akorn Holding Company LLC (9190), Case No. 23-10253 (KBO); Akorn Intermediate Company LLC (6123), Case No. 23-10254 (KBO); and Akorn Operating Company LLC (6184), Case No. 23- 10255. The Debtors' headquarters is located at 5605 CenterPoint Court, Gurnee, IL 60031.

as Seller entered into a certain Asset and Share Purchase Agreement [D.I. 205] (the “Sentiss APA”).

3. A hearing to consider the entry of an order (the “Sale Order”) approving the Sentiss APA was held before the Honorable Karen B. Owens on May 19, 2023 (the “Hearing”). In accordance with the colloquy with the Court at the Hearing and pursuant to the Court’s directive, Trustee’s counsel has revised the proposed Sale Order to include the Court’s directed change. A copy of the revised Sale Order is attached hereto as Exhibit “A”.

4. A redlined version of the Sale Order against the version filed with the Court under Certification of Counsel [Filed 5/19/2023; D.I. 208] is attached hereto as Exhibit “B”.

5. The Trustee and Sentiss respectfully request entry of the proposed Sale Order attached hereto as Exhibit “A” approving the Sentiss APA and the Court’s earliest convenience.

Dated: May 19, 2023
Wilmington, Delaware

COZEN O’CONNOR

By: /s/ John T. Carroll, III
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² Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Sale Motion.